

FORM LRU 191: FEDERAL FUNDS

General

Each agency that receives federal funds, whether appropriated or nonappropriated, and whether received directly from the federal government or through an intermediary such as another state agency, must complete an LRU 191 form for each federal grant program in which the agency participates. The form summarizes past year and current year information for all individual projects for each federal grant program which has been funded or for which funding is anticipated.

An LRU 191 form should be submitted to the Legislative Research Unit, 222 S. College, Suite 301, Springfield, Illinois 62704.

To ensure compliance with Public Act 80-1029 concerning federal funds received by the state, a copy of the appropriate LRU 191 should also be included with the Notice of Intent to apply for federal funds. Please submit the Notice of Intent and LRU 191 in triplicate to the Legislative Research Unit (LRU) at least 45 days prior to submitting an application for funds to the federal government. If funds are applied for under a new grant program for which no LRU 191 was included with the annual survey submission, it will be necessary to prepare and submit a new LRU 191 along with the Notice of Intent. When the LRU 191 included with the annual survey still accurately describes the project or program proposal, it will only be necessary to submit to the LRU a photocopy of the original form.

Instructions

Notes

1. If your agency is receiving funds directly from the federal government or through a non-state agency intermediary, the entire LRU 191 must be completed. If your agency is receiving federal funds through another state agency, it will not be necessary to complete the following information:

- *Section I* SAI number, Federal Public Law No.
- *Section II* Parts 7, 9, and 12
- *Section III* Part 13

The remainder of the form must be completed.

2. "Fiscal Year" (FY) refers to the state's fiscal year — July 1 through June 30. If your grant has money in the last quarter of the federal fiscal year, please include it as an award for the appropriate state fiscal year. This money is not carry-over, but new money unless already obligated for expenditure prior to the state fiscal year end. The state fiscal year lapse period expenditures should be included for spending information.
3. There are definitions for many of the terms used on this form beginning on page 7.

I. Identification

SAI Numbers

List the current State Application Identifier number(s) assigned by the LRU in cooperation with the Bureau of the Budget for the federal grant program. Up to three SAI numbers may be listed on the form. An additional page should be attached if more than three SAI numbers have been assigned to specific projects under this federal program. (This information is not required of subgrantees.)

OMB Catalog Number

Enter the number as listed in the most recent edition of the U.S. Office of Management and Budget's *Catalog of Federal Domestic Assistance*. If no number is assigned, leave the space blank or contact the LRU for assistance.

Agency: Division(s) Receiving/Administering Funds

Give the complete name of your agency and include the CUSAS/SAMS code number in the appropriate boxes. List the division or divisions within your agency that receive or administer the funds. The CUSAS/SAMS code of the division with major program responsibility should be listed.

Federal Public Law Number

Enter the citation of the federal law that established the grant program. (This information is not required of subgrantees.)

Administering Federal Agency and Office

Identify the administering federal agency and the office within the agency (e.g., HHS, Office of Education).

II. Description

1. Type of Program

Check the appropriate box indicating the type of program involved. If none of the choices is appropriate, check "other" and enter a brief description.

2. Type of Payment Mechanism

Check the box that most closely matches the program's payment mechanism. If the choices offered do not closely approximate the particular program, check "other" and indicate the nature of the mechanism as briefly as possible (attach explanatory sheet if needed).

3. State Treasury Funds

Indicate the number and name of the trust fund or treasury account into which funds received under this program are deposited and held. If more than one fund is involved, indicate the name and 3-digit fund number of each. If no trust fund has yet been established, please enter "not established" and give the expected date of creation. If funds are held outside the state treasury, please indicate the location and account number.

4. Federal Monies Appropriated

Check the boxes to indicate whether federal dollars were appropriated for the grant program in the fiscal year.

5. Authority

Cite specific state statutory authority (if any) to both receive and expend funds under this program or general authority to participate in a broader range of programs, giving the appropriate citation from the Illinois Compiled Statutes (ILCS). If the state statutes do not convey such authority to your agency, enter "none" in the space provided. If the authority of your agency derives from another source (e.g., executive orders, appropriations acts), please cite these.

6. Matching Requirements

Indicate whether a match is required; and for each fiscal year that requires a match, indicate the federal, state, and local match percentages. If a state match is required, indicate whether it is to be cash or in-kind, and list the source of the match (fund name and number). If no local match is indicated, check the appropriate box to show whether local funds could be used in lieu of state match.

7. Indirect Costs

Indicate whether your agency is operating under a federally approved indirect cost reimbursement plan. If so, indicate whether the reimbursement mechanism is an indirect cost rate, a cost allocation plan, or a negotiated lump sum for overhead costs. Finally, indicate the total estimated indirect costs to be recovered under this program during the appropriate fiscal years. Enter "NA" for any year that is not applicable. (This information is not required of subgrantees.)

8. Source of Funds

Identify the source of the aid your agency expects to receive under the program by checking the appropriate box. If the funds were received indirectly from the federal government, through an intermediary, indicate the name of the intermediary. (If funds are received from more than one source, you should complete separate forms for each source.)

9. Total Cost to State

Assuming that federal funds were discontinued, and the state did assume full financial responsibility (whether or not this is likely to occur), enter the estimated total cost to the state for continuing the program. If a particular year is not applicable, enter "NA." (This information is not required of subgrantees.)

10. Subgrants to State Agencies

Check the appropriate box to indicate whether some of the federal funds received under this program will be subgranted to other state agencies. If so, list the state agencies to which federal dollars will probably be subgranted along with an estimate of the amount of funds to be subgranted to each agency. Please provide agencies' CUSAS/SAMS codes if available.

11. Subgrants to Local Governments

Check the appropriate box to indicate whether some of the federal funds received under this program will be subgranted to units of local governments.

12. Planning and Reporting Requirements

Indicate whether or not the federal government requires a planning document, such as a "State Plan," for this program. If alternate reports (e.g., financial evaluation, performance, or other) are required, mark the boxes to show the type(s) of reports and how often they are required. If "other," note briefly what is required. (This information is not required of subgrantees.)

III. Fiscal Information

13. Formula Allocations

If the program operates under an allocation formula, where a specified amount of each year's federal appropriations is allotted to the state by formula (whether determined in federal law or regulations), this item should be completed. (This information is not required of subgrantees.)

Enter the total amount of the allocation to the state (the maximum for which the state is eligible) in the space provided for each year, regardless of whether any other agency of state or local government may receive funds from such allocations, or whether this same information is being supplied for other divisions within your agency.

In some cases, the total amount of a given year's federal appropriation allocated to the state may include both an original allocation and a reallocation of funds, which were originally allocated to other states. In such cases, enter the entire amount allocated to Illinois for each year in the space provided.

If the program does not operate under an allocation formula, enter NA.

14. Available Awards

- A. Enter the amount of any award of funds made to your agency under the program in the prior year, and the amount of funds estimated to be awarded during the current year.

Note: Only awards (or obligations) received during the appropriate fiscal year should be entered. Do not enter awards received during prior years, even though these funds may still be available for expenditure by your agency. If funds are still available from prior years they should be included in B below.

- B. Enter the total amount of federal funds available to your agency and division for expenditure during the prior year and estimated for the current year that were carried over from prior fiscal years. If all of the funds awarded in prior years have been expended and/or lapsed, enter \$0.
- C. Enter the total amount of federal funds available for expenditure during the appropriate fiscal year. This total represents the sum of the funds actually awarded plus the funds carried over from prior years (i.e., the amount in item A plus the amount in item B).

15. Federal Funds Expenditures

- A. Enter the amount of federal funds actually expended for your agency's own activities (such as administration, planning, etc.), including lapse period expenditures. Do not include funds that were subgranted to other organizations (see item B). Do include the amounts spent for contracts with other organizations where contracts supported your agency's own operations (e.g., assisted in planning or program development) and were not for the purpose of supporting programs controlled by the other agency.
- B. Enter the amount of federal funds expended for subgrants to state, local, or private agencies, including lapse period expenditures. A subgrant is defined as any transfer of funds to another state agency, local government, other public agency, college or university, organization, or other recipient. "Pass-through" funding under federal grant-in-aid programs is the major example of subgrants. Subgrants do not include benefit payments to individuals or contracts or reimbursements to other agencies for services rendered to your agency in support of your own operations. (Expenditures for these purposes should be shown in item A.)
- C. Enter the total amount of federal funds expended under this program during each fiscal year. This amount is the sum of federal funds expended by your agency for its own activities plus the funds subgranted, and it is equal to the amount in item A plus the amount in item B.

16. State Expenditures

- A. Enter the amount of state funds expended to meet federal matching requirements under this program, including lapse period expenditures. Enter cash or in-kind amounts as appropriate.
- B. Enter the amount of state funds expended, other than funds required as matching (see item A), in support of your agency's projects or operations which are supported by federal aid under this federal assistance program.
- C. Enter the total amount of state funds expended for your agency's operations (including subgrants) which were supported by this federal program. This total represents the sum of the amounts in items A and B.

17. Cash Receipts

- A. Enter the total amount of cash receipts under this program during each year. Cash receipts include the amount of funds drawn down, advanced, or reimbursed during the period from July 1 through June 30.
- B. Use this space if you indicated that receipts are deposited in more than one fund.

IV. Program Information

Please provide information on the state programs and services provided with these funds. (For example, the Preventive Health Services Block Grant supports programs for hypertension, rape crisis centers, and grants to local health agencies. Area served might be "statewide" or a particular target area such as a city or county. Also provide an estimate of the number of persons/clients served by each program.)

State Program Name	Area Served	# of Persons Served
1. County Health Department Hypertension Awareness	McLean, Sangamon, Peoria, Cook	3,000 average monthly caseload

Definitions

Allocation	Under formula grant programs, amounts appropriated by the Congress for grants are allocated to states in accordance with a mathematical formula, such as in proportion to state population and per capita income. Funds appropriated for a particular fiscal year are usually allocated for that year and often come to be known as “2006 funds,” etc. Funds allocated for a particular year may not necessarily be awarded during that same year (i.e., formal agreements to direct those allocated funds toward specific programs may not be made in the year of the allocation), nor will the funds necessarily be spent during the year for which they were allocated. For many grant programs (i.e., not involving formula), there are no allocations, and in such cases, this item should be ignored; the same will be true of non-grant federal assistance (e.g., loans, contracts) as well.
Award	An agreement with the federal government (or with a subgrantor) that a particular sum of money will be made available to your agency, generally for a specified period of time and for a particular project or series of programs. The award is generally the successful conclusion of an application process designed to obtain funds. In federal terminology, an award is the “obligation” of a specified amount of funds, which may then be spent by the recipient agency at a later time. In determining whether or not a particular grant (or contract) award was made during a particular fiscal year, use the date on which the award (or contract) was formalized.
Carryover	The amount of obligated federal funds unspent at the end of the state’s fiscal year, which is included in the next fiscal year’s appropriation. Carryover should include funds necessary for the estimated expenditures of the first quarter of the state’s budget year, as well as unobligated funds.
Cash Receipts	The dollars (or dollar equivalency of payments-in-kind) actually received (drawn down) from the federal government, directly or indirectly, between July 1 and June 30. Indirect receipts include both federal funds transferred to your agency’s accounts from the original recipients during the period specified, and fiscal year expenditures (including those during the lapse period charged as expenditures in each fiscal year) charged against federal funds received by another agency or recipient. Direct and indirect receipts under a particular federal program should be reported separately.
Division	A major suborganizational unit within an agency which has been given a division code by the Comptroller. Smaller units (which have not been given division codes) are not considered divisions for the purposes of these forms (even though they may be named “Division of...”) and it will not be necessary to make separate reports for each such smaller unit. Separate reports should, however, be prepared for each division, as defined in this survey (see section 11.50.40 of the SAMS Manual).

Federal Assistance

Although “federal assistance” may cover a broad range of programs, for the purpose of these forms, it includes only those programs which involve transfers of funds or in-kind payments. As used here, the term includes:

- any federal grant-in-aid program, regardless of whether the assistance was provided to your agency directly by the federal government, or indirectly through one or more intermediaries;
- any contract with the federal government which includes a transfer of funds to your agency, such as contracts for re-search and development or demonstration purposes, or for the provision of some services to or on behalf of the federal government;
- any program of direct loans from the federal government;
- any subcontract with another recipient of federal financial assistance, regardless of the type of that assistance, if it involved a transfer of federal funds to your agency; or
- any federal program of payments-in-kind to which it is possible to assign dollar values.

Not included in the definition of federal assistance for this survey are:

- technical assistance or advice which does not involve a transfer of money or payments-in-kind;
- loan guarantees or insurance;
- training programs, which do not involve a transfer of money or payments-in-kind; or
- certain programs for the transfer of property or goods, if dollar values are not customarily assigned to the property or goods transferred.

Indirect Cost

Those overhead costs (a) incurred by a state agency which can be attributed to discharging the objectives of a federal grant program as well as to other agency objectives, and (b) not readily assignable to either state or federal programs. As defined in Federal Management Circular (FMC) 74-4, these costs include both departmental or agency costs and statewide central services costs allocated to the agency. Agencies must include both of these costs in determining the indirect costs associated with each grant program. Indirect costs can be determined through a fixed rate, an agency cost allocation plan, or a negotiated lump sum. Indirect costs are not the same as federal grants which pay for the administration of a federally funded activity. Indirect costs apply to grant programs in addition to grants for administration.

Notice of Intent	At least 45 days prior to submitting to the federal government an application for federal assistance, state agencies must notify the LRU of their intent to apply for federal assistance. The Notice of Intent consists of three copies each of Federal Assistance Form 424 or LRU 192 and LRU 191. In addition, if a State Plan is required as a condition to receive federal funds, a draft of the State Plan (including an executive summary) must also be included.
OMB Catalog No.	A 5-digit number (also known as CFDA #) assigned to most federal assistance programs by the U.S. Office of Management and Budget (OMB), and as published in their annual volume, the <i>Catalog of Federal Domestic Assistance</i> (e.g., 93.670 Child Abuse and Neglect Discretionary Activities, administered by the U.S. Department of Health and Human Services under the Child Abuse Prevention and Treatment Act). The first two digits of the number refer to the administering federal agency (i.e., 93 indicates the U.S. Department of Health and Human Services), and the remaining three digits identify specific programs within each agency.
Participation in a Federal Assistance Program	“Participation” is broadly defined to include (1) the receipt of any allocation, award (or obligation), or payment (i.e., of cash or in-kind payments to which dollar values can be assigned) under any federal assistance program, either directly from the federal government or indirectly through some intermediary (i.e., a subgrant or subcontract), during each fiscal year; (2) any expenditure during each fiscal year of federal funds or other federal assistance to which a cash value has been assigned; or (3) the receipt of any allocation, award, payment, whether directly or indirectly, of any federal assistance during any prior fiscal year, if the assistance or any part of it remained available for use by your agency during each fiscal year, whether or not any of it was actually used during that year. As a general rule, if your agency participated in any way in a federal program which provided funds or in-kind assistance during each fiscal year or which was available to your agency from previous years, the program should be reported.
Reallocation	Allocations of funds appropriated for a particular year may not always be used by each state in the period of time during which the funds are available for use. In many formula grant programs, there is the provision that funds which are unused after a specified period of time may be reallocated by the federal program agency to other states; such amounts are known as reallocations. For the purposes of these forms, total allocations are defined as being equal to the original formula allocation plus the amount of any subsequent reallocations.
SAI Number (State Application Identifier)	An eight digit number assigned by the LRU to identify a specific project or program funded totally or in part with federal funds. The number indicates the year, month, and day that the review of the project or program began, and is the single number used by the Treasurer, Comptroller, legislative agencies, and state agencies to identify specific projects. It should be referenced in all correspondence concerning federal programs.

Subgrant	A transfer of federal (and, often, state matching) funds to another state agency, local government, other public agency, college or university, organization, or other recipient. Subgrants do not include benefit payments to individuals, contracts for services, or reimbursements for services rendered to the agency serving as contractor. "Pass-through" funding under federal grant-in-aid programs is the major example of subgrants.
Subgrantee	The agency receiving subgrants from other state agencies. Agencies receiving federal funds through non-state agency intermediaries will <u>not</u> be considered subgrantees, and must complete the entire LRU 191.